

**Tippecanoe County Council  
2020 Budget Hearings  
August 27-28, 2019  
September 5, 2019 Evening Public Hearing (*Separate Minutes*)  
Final Approval September 10, 2019 (*Included in Regular Council Meeting Minutes*)**

The Tippecanoe County Council met to hold the Budget Hearings for the 2020 budgets at 8:30 A.M. beginning on Tuesday August 27, 2019 in the Tippecanoe Room in the County Office Building. Council members present: President Bryan Metzger, Vice President, Kevin Underwood, John Basham, Lisa Dullum, Ilana Stonebraker, Kathy Vernon, and Roland Winger. Others present included Auditor Robert A. Plantenga, County Attorney Doug Masson, Chief Deputy Auditor Kailey Curwick as well as numerous department heads.

Each day, President Metzger called the meeting to order and lead the pledge of allegiance.

***Ordinance 2019-21-CL Fixing the Compensation for all County Officers, Deputies & Other Employees***

This ordinance details the Charts for the 2020 salaries.

- Councilmember Underwood moved to give preliminary approval to Ordinance 2019-21-CL on first reading, seconded by Councilmember Dullum; motion carried.

Auditor Plantenga recorded the vote:

Metzger - Yes  
Underwood – Yes  
Basham – Yes  
Dullum - Yes  
Stonebraker - Yes  
Vernon – Yes  
Winger - Yes

- Ordinance 2019-21-CL passed on 1<sup>st</sup> reading.

***Ordinance 2019-22-CL for Appropriations and Tax Rates***

This ordinance details the budget requests, proposed adopted budget and proposed tax rate for 2020.

- Councilmember Underwood moved to give preliminary approval to Ordinance 2019-22-CL on first reading, seconded by Councilmember Dullum; motion carried.

Auditor Plantenga recorded the vote:

Underwood – Yes  
Basham – Yes  
Dullum – Yes

Stonebraker – Yes  
 Vernon – Yes  
 Winger – Yes  
 Metzger – Yes

- Ordinance 2019-22-CL passed on 1<sup>st</sup> reading.

***Ordinance 2019-23-CL for Appropriations and Tax Rates of the Tippecanoe County Solid Waste District***

This ordinance details the budget requests, proposed adopted budget and proposed tax rate for 2020.

- Councilmember Underwood moved to give preliminary approval to Ordinance 2019-23-CL on first reading, seconded by Councilmember Dullum; motion carried.

Auditor Plantenga recorded the vote:

Basham – Yes  
 Dullum – Yes  
 Stonebraker – Yes  
 Vernon – Yes  
 Winger – Yes  
 Metzger – Yes  
 Underwood – Yes

- Ordinance 2019-23-CL passed on 1<sup>st</sup> reading.

***Ordinance 2019-24-CL for Appropriations and Tax Rates of the Little Wea Conservancy District***

This ordinance details the budget requests, proposed adopted budget and proposed tax rate for 2020.

- Councilmember Underwood moved to give preliminary approval to Ordinance 2019-24-CL on first reading, seconded by Councilmember Dullum; motion carried.

Auditor Plantenga recorded the vote:

Dullum – Yes  
 Stonebraker – Yes  
 Vernon – Yes  
 Winger – Yes  
 Metzger – Yes  
 Underwood – Yes  
 Basham – Yes

- Ordinance 2019-24-CL passed on 1<sup>st</sup> reading.

***Allowable Budget Calculation: Auditor Plantenga***

Auditor Plantenga reviewed the steps involved in calculating the proposed budget using anticipated 18 month expenditures and 18 month revenues. This method is used by the DLGF in determining allowable General Fund budget with consideration of residual operating cash balances. The budget were entered on Gateway with the Reassessment Fund, Cumulative Capital Development and EDIT budgets estimated higher than requests to enable budget lines to be increased since the overall budget cannot exceed the Gateway stated amounts.

	<u>General Fund</u>
18 Month Expenditures	\$84,974,893
18 Month Revenues	\$58,844,227
Operating Balance	\$7,000,000
Requested Tax Levy	\$27,645,836
Working Maximum Levy	\$33,130,666
Estimated amount over the allowable Maximum Levy (Amount needed to be cut)	\$6,883,556

The \$2,332,267 may be eliminated by a combination of increasing revenue estimates, decreasing budgets or adjusting the desired operating balance at year end.

Alternative Budget Calculation (2020 Revenue & Budget only):

General Fund 2020 Total Revenue	\$49,825,533
General Fund 2018 Budget Requests	\$57,649,725
Amount of Revenue Exceeding Budget Requests	\$7,824,192
98% of General Fund 2020 Budget Requests	\$56,496,740
Amount of Revenue Exceeding 98% of Budget Requests	\$6,671,207
97% of General Fund 2020 Budget Requests	\$55,920,240
Amount of Revenue Exceeding 97% of Budget Requests	\$6,094,700
96% of General Fund 2020 Budget Requests	\$55,343,740
Amount Revenue Exceeds 96% of Budget Requests	\$5,518,207
95% of General Fund 2020 Budget Requests	\$54,767,240
Amount Revenue Exceeds 95% of Budget Requests	\$4,941,707

Since not all of every budget is fully spent, a percentage of use seems appropriate in determining the "Net" budget compared to the anticipated revenues. The 2019 budget was approved with General Fund Revenue equaling 96% of the General Fund budget. The 2016 and 2017 budgets were calculated at 95% and the 2015 budget was finalized using the 93%

spent level. With implementing the Wagoner Irwin Scheele compensation study in full, some cash reduction in 2020 will most likely occur.

**County General Revenue Adjustments:**

	<b>2019 EOY <u>Estimate</u></b>	<b>2020 <u>Estimate</u></b>	<b>2019 EOY <u>Approved</u></b>	<b>2020 <u>Approved Taxes</u></b>
Property Tax	\$10,596,097	\$26,080,000	\$11,440,000	\$26,392,000
<ul style="list-style-type: none"> <li>The recent certification of Net Assessed Values for the county allowed for a slightly higher County General share than requested along with using the Circuit Breaker report at 2019 billing where an earlier estimate from the DLGF was used. The 2019 second half distribution estimate was increased assuming 97% of the levy compared to the 2019 original Council estimate less June distribution.</li> </ul>				
Property Tax Levy Excess	\$0	\$0	\$547,298	\$0
<ul style="list-style-type: none"> <li>DLGF directive received in mid-August to move Levy Excess funds to the General Fund.</li> </ul>				
LIT	\$5,335,700	\$11,098,000	\$5,273,000	\$11,094,388
<ul style="list-style-type: none"> <li>Since the Budget Book was distributed, the DLGF has given an initial estimate for 2020, which is slightly lower than the 4% increased, used in the original estimate.</li> </ul>				
Financial Institutions Tax	\$80,000	\$160,000	\$124,646	\$249,000
<ul style="list-style-type: none"> <li>Within the past couple of weeks, the DLGF has determined the distributions made in the fall of 2019 and spring of 2020 with a substantial increase over the previous distributions.</li> </ul>				
License Excise Tax	\$1,050,000	\$2,150,000	\$1,200,000	\$2,300,000
<ul style="list-style-type: none"> <li>Using trends from 2016 through spring of 2019, estimates were increased.</li> </ul>				

**Intergovernmental:**

State/Local Government	\$75,000	\$0	\$75,000	\$85,000
<ul style="list-style-type: none"> <li>This revenue is from the cities and towns for Municipal Elections held in 2019. Due to the City of Lafayette not having paid for the primary by August, the assumption was made that the 2019 General Election expenses would not be paid during the calendar year 2019.</li> </ul>				
Economic Development	\$0	\$0	\$30,000	\$59,589
<ul style="list-style-type: none"> <li>Resource/Solid Waste Specialist position has been added to the Commissioners General Fund budget. 100% reimbursement from Wabash River Enhancement Corporation and the Tippecanoe County Solid Waste district will occur. This position was added during 2019.</li> </ul>				

**Charges for Services:**

Auditor	\$10,025	\$10,100	\$11,025	\$20,100
<ul style="list-style-type: none"> <li>Tax Sale redemption fees from certificates held by the Commissioners have been deposited into this line. A redemption recently occurred. An additional \$10,000 (total of \$20,000) will be transferred from the Plat Book Fund in support of the GIS Technician/Specialist that is paid from the General Fund.</li> </ul>				
Recorder	\$145,000	\$290,000	\$165,000	\$290,000
<ul style="list-style-type: none"> <li>Based on more current trends, Recorder Shannon Withers thought \$165,000 for the second half of 2019 would be a good estimate.</li> </ul>				
Sheriff – Inmate Housing	\$216,000	\$520,000	\$714,800	\$595,000
<ul style="list-style-type: none"> <li>Revenue for the second half of 2019 was based on amount to be received for Level 6 felony inmates held. An email from Captain Lehman at the Jail stated approximately</li> </ul>				

\$75,000 above the amount received for Level 6 anticipated received from the DOC in 2020 for all other inmates.

Health Department	\$194,000	\$424,000	\$194,000	\$430,000
Tippecanoe Villa	\$597,183	\$1,203,558	\$606,183	\$1,218,558
Cary Home	\$474,140	\$984,000	\$474,140	\$1,100,000
Park Rental	\$41,900	\$68,750	\$41,900	\$72,000
Charges for Services / Misc	\$0	\$0	\$4,923	\$0

- Actual collections after July 1 caused a change in the 2nd half of 2019 revenue estimate.

Fines & Forfeitures:

Restitutions and Extraditions	\$450	\$1,000	\$1,537	\$1,000
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- Actual collections after July 1 caused a change in the 2nd half of 2019 revenue estimate

Other Receipts:

Interest Earnings	\$668,300	\$1,307,000	\$673,000	\$1,416,000
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- Clerk will be changing their bank account to one that is connected to the Treasurer account and there the interest rate paid the Clerk will increase the interest earnings on the Clerk bank account.
- Treasurer Jennifer Weston has updated interest earnings outlook since the possibility of a rate decrease by the Federal Reserve is a real possibility during the balance of this year and into 2020.

Reimbursements/Refunds	\$15,000	\$30,000	\$15,000	\$1,030,000
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- With the Health Insurance Fund (4710) seeing a fund cash increase of over \$2.3 million in 2018 and \$1.75 million in 2019 through July, \$1,000,000 of cash be be moved in 2020 from the Health Insurance Fund to the General Fund in support of Health Insurance expenses.

- Total General Fund Revenue \$22,474,142    \$49,825,533    \$24,631,799    \$51,940,760

Budget Changes by Department:

**Note: The following budget considerations are not in chronological order of discussion but rather listed in departmental order. When payroll requests were changed, the corresponding Social Security and Retirement amounts were changed as well but those amounts are not listed.**

**01-10 County Auditor**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Full Time Employees	\$379,442	\$378,814
Part Time	\$17,000	\$0
Total 2020 Expenditures	\$611,289	\$592,241

- Vacancy filled allowing for a small reduction for Full Time Employees.
- Part Time appropriation moved to the Ineligible Homestead Fund.

Plat Book Fund (1181)

2020 Revenue	\$50,000	\$60,000
Interfund Transfer	\$10,000	\$20,000

Total 2020 Expenditures	\$51,209	\$61,209
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- Plat Book Fee increased effective July 1, 2019. Increased revenue estimate and amount transferred to the General Fund in support of the GIS Specialist paid from the Auditor General Fund budget.

Ineligible Homestead Fund (1216)

2020 Revenue	\$21,000	\$21,000
Part Time	\$19,000	\$36,000
Total 2020 Expenditures	\$129,442	\$147,743

- Part Time moved from the General Fund.

Elected Officials Training Fund (1217)

Total 2020 Expenditures	\$3,500	\$3,500
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Jail Lease (4620)

2020 Revenue	\$1,185,300	\$1,185,300
Total 2020 Expenditures	\$1,165,000	\$1,165,000

- Property tax levy will be reduced below what was calculated as the existing cash balances will provide substantial funding to complete the Jail Lease by the payoff date of June, 2021.

**02-10 Treasurer**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Total 2020 Expenditures	\$291,265	\$291,265

Elected Official Training Fund (1217)

Expenditures	\$2,000	\$2,000
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**03-10 Recorder**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Total 2020 Expenditures	\$85,380	\$0

- With the approval of the Recorder, the Elected Official salary moved to the Recorder Perpetuation Fund.

ID Security Protection (1160)

2020 Revenue	\$20,000	\$30,000
Total 2020 Expenditures	\$30,000	\$30,000

Recorder Record Perpetuation (1189)

2020 Revenue	\$360,000	\$360,000
Elected Official	\$0	\$71,838
Total 2020 Expenditures	\$421,321	\$506,701

- Elected Official salary moved from the General Fund. Health Insurance benefits not increased as there was a sufficient request to include the newly added employee.

Elected Officials Training Fund (1217)

2020 Revenue	\$19,200	\$19,200
Total 2020 Expenditures	\$2,000	\$2,000

**04-10 Surveyor**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Part Time	\$1,000	\$500
Overtime	\$1,500	\$500
Office Supplies	\$2,500	\$1,000
Travel & Training	\$2,000	\$1,500
Vehicle Repair & Maintenance	\$2,500	\$1,000
Total 2020 Expenditures	\$71,995	\$66,769

- Surveyor Zach Beasley agreed to the reductions.

General Drain Improvement Fund (1158)

Interest Earnings	\$14,000	\$22,800
2020 Revenue	\$515,500	\$523,300
Total 2020 Expenditures	\$300,000	\$300,000

- Treasurer Jennifer Weston provided an estimate of 2020 interest earnings.
- Surveyor Zach Beasley detailed the issues facing the Elliott Ditch. Issues have arisen with erosion due to, in part, urbanization of a ditch of its size that runs from outside of town and through parts of the City of Lafayette. A large expenditure in the near future will be occurring.

Cornerstone Perpetuation Fund (1202)

2020 Revenue	\$100,000	\$100,000
Total 2020 Expenditures	\$230,201	\$230,201

Elected Official Training Fund (1217)

Total 2020 Expenditures	\$5,000	\$5,000
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Surveyor Donation Fund (4128)

2020 Revenue	\$3,000	\$3,000
Total 2020 Expenditures	\$2,000	\$2,000

F-Lake (4890)

Interest Earnings	\$4,346	\$4,800
2020 Revenue	\$14,346	\$14,800
Total 2020 Expenditures	\$235,000	\$235,000

- Treasurer Jennifer Weston provided an estimate of 2020 interest earnings.

Berlovitz Detention (4891)

Interest Earnings	\$375	\$120
2020 Revenue	\$75,375	\$75,120
Total 2020 Expenditures	\$20,000	\$20,000

- Treasurer Jennifer Weston provided an estimate of 2020 interest earnings.

Great Lakes Fund (4892)

Interest Earnings	\$6,686	\$9,600
2020 Revenue	\$75,375	\$75,120
Total 2020 Expenditures	\$568,308	\$568,308

- Treasurer Jennifer Weston provided an estimate of 2020 interest earnings.

Alexander Ross Detention (4893)

Interest Earnings	\$543	\$504
2020 Revenue	\$15,543	\$15,504
Total 2020 Expenditures	\$6,000	\$6,000

- Treasurer Jennifer Weston provided an estimate of 2020 interest earnings.

Phase II Stormwater Fund (4897)

Interest Earnings	\$16,000	\$19,200
2020 Revenue	\$113,500	\$116,700
Total 2020 Expenditures	\$779,755	\$779,755

- Treasurer Jennifer Weston provided an estimate of 2020 interest earnings.

**04-30 Drainage Board**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Overtime	\$1,000	\$500
Office Supplies	\$2,500	\$2,000
Other Professional Services	\$3,000	\$2,000
Property/Building Maintenance	\$2,500	\$2,000
Total 2020 Expenditures	\$106,384	\$103,789

- Surveyor Zach Beasley agreed to the reductions.

EDIT (1112)

Total 2020 Expenditures	\$305,389	\$305,389
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**05-10 Assessor**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
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Total 2019 Expenditures	\$821,102	\$821,102
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Sales Disclosure Fund (1131)

2020 Revenue	\$40,000	\$40,000
Total 2020 Expenditures	\$44,489	\$44,489

Reassessment Fund (1188)

Property Tax	\$350,000	\$353,000
Financial Institutions	\$2,500	
\$3,000		
Interest Earnings	\$5,000	
\$3,840		
2020 Revenue	\$383,700	\$386,040
Total 2020 Expenditures	\$477,774	\$477,774

- Property Tax set as a \$364,000 levy. With 97% collections, due to Circuit Breakers, expected revenue of \$353,800 is expected. New Financial Institution numbers have been received from the DLGF.
- Treasurer Jennifer Weston has provided potential interest earnings with possible rate cuts.

**10-10 County Council**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Total 2020 Expenditures	\$110,212	\$110,212

**11-10 County Commissioners**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Other Professional Services	\$200,000	\$0
Property Insurance	\$200,000	\$0
Vehicle Insurance	\$90,000	\$0
Liability Insurance	\$160,000	\$0
Tax Levies	\$2,206,000	\$2,119,510
Total 2020 Expenditures	\$3,546,430	\$3,546,430

- Other Professional Services requested in both the General Fund and EDIT. Cut from the General Fund.
- Property, Vehicle and Liability Insurance requested in both the General Fund and Cumulative Capital Development. Cut from the General Fund.
- Tax Levies (Mental Health & Intellectual Disabilities) reduced as now the countywide Net Assessed Valuation amount certified to the State so the levies can now be definitively determined.

EDIT (1112)

Local Income Tax (LIT)	\$8,923,000	\$8,870,169
Interest Earnings	\$275,000	\$264,000
2020 Revenue	\$2,747,493	\$2,747,493

- LIT has been certified to the county since budget requests were made. Slight decrease from the 4% increase anticipated.
- Treasurer Jennifer Weston provided potential interest earnings with possible rate cuts.

Supplies / Other	\$100,000	\$0
Travel & Training	\$18,000	\$10,000
Internal Transfers/Transfer Out	\$0	\$10,000
Total 2020 Expenditures	\$9,430,790	\$9,422,790

- The Supplies/Other line was intended to start funding a Voter Equipment Fund. This appropriation moved to a more appropriate line of Internal Transfers/Transfer Out line.

Cumulative Capital Development Fund (1138)

Property Tax	\$2,116,909	\$1,973,000
Financial Institutions	\$11,990	\$17,500
License Excise Tax	\$128,520	\$150,000
Interest Earnings	\$36,861	\$24,240
2020 Revenue	\$2,300,000	\$2,170,460

- Property Tax in line with the estimated revenue from the Certified Net Assessed Valuation.
- Financial Institutions Tax amount recently sent by the State and are increased.
- Excise Tax adjusted to more recent actual amounts received.
- Treasurer Jennifer Weston provided potential interest earnings with possible rate cuts.

Total 2020 Expenditures (1138-1110 only)	\$2,108,894	\$2,108,894
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Parking Garage Maintenance Fund (4017)

Interest Earnings	\$7,000	\$12,000
2020 Revenue	\$187,000	\$192,000

- Treasurer Jennifer Weston provided potential interest earnings with possible rate cuts.

Total 2020 Expenditures	\$182,840	\$182,840
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**11-20 Human Resources**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Part Time	\$24,128	\$0
Total 2020 Expenditures	\$172,214	\$146,240

- Councilmember Kathy Vernon brought up the possibility of an intern from possibly Ivy Tech to help with the clerical needs of the office compared to Part Time.

Health Insurance Fund (4710)

- With the accumulating cash balance of this fund, a transfer of \$1 million to the General Fund will occur in 2020 in support of the cost of county employees health insurance, most of which is paid from the General Fund.

**11-30 Maintenance**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approve</u>
Full Time Employees	\$680,108	\$679,565
Total 2020 Expenditures	\$1,479,972	\$1,476,949

- Vacancy filled created small decrease in Full Time Employee line.

<u>Cumulative Capital Development (1138)</u>		
Total 2020 Expenditures	\$455,310	\$455,310

**11-40 Soil & Water**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Total 2020 Expenditures	\$141,631	\$141,631

**14-10 Department of Information Technology (MITS)**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Full Time Employees	\$318,191	\$292,364
Total 2020 Expenditures	\$481,547	\$446,851

- Full Time Employee request included a Digital Media Manager position the Commissioners did not create and the new Project Manager Position pay was an estimate so the salary for that position increased to the amount needed now that the classification has been determined.

<u>EDIT (1112)</u>		
Professional Services	\$5,000	\$4,000
Total 2020 Expenditures	\$995,085	\$994,085

<u>Cumulative Capital Development Fund (1138)</u>		
Full Time Employees	\$197,576	\$199,341
Health Insurance	\$66,091	\$50,000
Software	\$10,000	\$1,000
Total 2020 Expenditures	\$541,327	\$518,334

- Budget submitted prior to employee classification change, therefore Full Time Employees increase.
- Health Insurance request was in excess of need.
- Software reduction supported by IT Director Kent Kroft.

**14-20 Information Technology GIS (MITS GIS)**

<u>EDIT (1112)</u>	<u>Request</u>	<u>Approved</u>
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Professional Services	\$0	\$44,920
Total 2020 Expenditures	\$296,402	\$341,322

- Pictometry flyover (year 4 of 6 year agreement) partially being paid from CCD.

#### 20-10 Voter Registration & Elections

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Part Time	\$30,000	\$25,000
Office Supplies	\$2,000	\$2,400
Travel & Training	\$1,900	\$2,000
Postage	\$5,000	\$10,000
Advertising	\$3,500	\$3,000
Total 2020 Expenditures	\$398,936	\$398,553

- This budget is difficult to anticipate need with the Presidential Election being held in 2020. Personnel changes in the Election Office add to this as well.

#### 25-10 Area Plan

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Full Time Employees	\$767,890	\$767,490
Total 2020 Expenditures	\$1,073,901	\$1,071,927

- Vacancy filled allows for a small decrease to Full Time Employees.

#### 26-10 Building Commission

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Full Time Employees	\$247,513	\$246,549
Gasoline & Oil	\$7,500	\$6,000
Utilities (cell phones)	\$1,500	\$1,300
Dues & Subscriptions	\$1,700	\$1,300
Total 2020 Expenditures	\$396,130	\$392,884

- Vacancy being filled allow for a small decrease to Full Time Employees
- Reductions in Gasoline, Utilities and Dues & Subscriptions based on historical usage.

<u>Unsafe Building Fund (1207)</u>		
Total 2020 Expenditures	\$50,000	\$50,000

- Request for cash balance in case funds are necessary to take down an unsafe structure.

#### 28-10 Veteran Services

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Total 2020 Expenditures	\$149,005	\$149,005

#### 29-10 Weights & Measures

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Total 2020 Expenditures	\$68,361	\$68,361

**35-10 Tippecanoe Villa**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Full Time Employees	\$873,307	\$868,057
Professional / Health	\$19,500	\$31,000
Total 2020 Expenditures	\$1,523,798	\$1,529,058

- Vacancy filled created small decrease in Full Time Employee line
- Electronic charts with an \$11 per resident start-up cost caused need for increased Professional/Health

<u>Villa Donation Fund (4129)</u>	<u>Request</u>	<u>Approved</u>
2020 Revenue	\$0	\$0
Total 2020 Expenditures	\$50,948	\$50,948

- Appropriation is approximately equal to fund balance. In the event of an immediate need, the appropriation will already be in place without needing Council action.

**36-10 Cary Home**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Full Time Employees	\$1,200,381	\$1,205,457
Utilities	\$42,000	\$40,000
Total 2020 Expenditures	\$2,013,826	\$2,011,917

- Position upgrade made after budget requests were submitting require additional Full Time Employee appropriation.
- Utilities reduce based on historical trends.

**37-10 Juvenile Alternatives**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Part Time / Benefits Eligible	\$31,219	\$30,699
Total 2020 Expenditures	\$166,061	\$165,501

- Vacancy filled allowing for small reduction to Part Time / Benefits Eligible.

**43-10 Parks & Recreation**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Building Repair & Maintenance	\$41,000	\$40,000
Professional Services (Legal)	\$45,000	\$6,500
Building Insurance	\$32,500	\$31,000
Building Repair & Maintenance	\$97,500	\$96,000
Capital / Machinery & Equipment	\$5,000	\$4,000
Total 2020 Expenditures	\$1,234,348	\$1,190,848

- Engineering services for the Bicentennial Trail paid from the Commissioners EDIT budget allowing for the reduction in the Professional Services account.

Battle Ground Fence (5980)

2020 Revenue (Interest only)	\$0	\$312
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- Treasurer Jennifer Weston provided potential interest earnings with possible rate cuts.

Total 2020 Expenditure	\$10,000	\$10,000
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**44-10 County Extension**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Total 2020 Expenditures	\$458,413	\$458,413

**45-10 Fairgrounds**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Overtime	\$1,750	\$0
Utilities	\$65,000	\$60,000
Total 2020 Expenditures	\$238,927	\$231,847

**50-10 Coroner**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Office Supplies	\$5,000	\$3,000
Medical (Morgue Services)	\$60,000	\$50,000
Autopsies	\$200,000	\$180,000
Body Transfer Services	\$55,000	\$50,000
Total 2020 Expenditures	\$547,211	\$505,211

- Although anticipating expenses for the Coroner is difficult, some of the listed budget lines are reduced based on historical annual expenses.

**52-10 Emergency Management**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Physical Examinations	\$1,500	\$0
Total 2020 Expenditures	\$307,491	\$305,991

- Annual physical exams for volunteers required. Since exams are completed in the county's in-house clinic, the cost can be paid from the County Self-Insurance Fund (4710).

**54-10 Sheriff**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Full Time Employees	\$5,276,885	\$4,920,181
Merit Deputies	\$3,683,993	\$3,670,595
Part Time	\$80,000	\$60,000
Overtime	\$250,000	\$200,000

Sheriff Retirement	\$1,058,569	\$1,050,482
Garage & Fleet Supplies	\$400,000	\$380,000
Institutional Supplies (uniforms)	\$131,000	\$125,000
Miscellaneous Supplies	\$42,000	\$0
Institutional Care	\$292,000	\$150,000
Training / Certificates	\$50,000	\$30,000
Total 2020 Expenditures	\$14,638,131	\$13,883,523

- Full Time employee budget line adjusted for new positions not created by the Commissioners as well as vacancies being filled.
- Merit Deputy line adjusted for new Merit positions not created by the Commissioners as well as the Matron not being included in this line but erroneously requested in the Full-Time budget line.
- Sheriff Retirement adjusted, as a slightly larger amount was available in the Service Fee Fund allowing the General Fund request to be slightly lowered.

Sheriff Service Fee Fund (1193)

2020 Revenue	\$165,000	\$165,000
Sheriff Retirement	\$165,000	\$173,087
Total 2020 Expenditures	\$165,000	\$173,087

- Fund collections from July 1 of the previous year to June 30 of the current year are earmarked for Sheriff Retirement, receipt for that time period are higher than the best estimate when budgets were submitted.

County 911 Fund (1222)

Interest Earnings	\$100,000	\$86,400
2020 Revenue	\$1,500,000	\$1,486,400

- Treasurer Jennifer Weston provided potential interest earnings with possible rate cuts.

Total 2020 Expenditures	\$1,655,916	\$1,655,916
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**54-20 County Jail**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Total 2020 Expenditures	\$588,000	\$588,000

**55-10 Community Corrections**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Full Time Employees	\$215,346	\$215,549
Other Professional Services	\$250,000	\$125,000
Repair & Maintenance	\$27,000	\$20,000
Total 2020 Expenditures	\$726,001	\$594,242

- Vacancy filled which slightly increased the Full Time Employee appropriation need.

**57-10 Court Services**

<u>Substance Abuse / Mental Health (2580)</u>	<u>Request</u>	<u>Approved</u>
2020 Revenue	\$200,000	\$200,000
Health Insurance	\$52,700	\$40,000
Total 2020 Expenditures	\$208,542	\$195,842

- Health Insurance request more than what is expected or required.

**58-10 Clerk**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Full Time Employees	\$999,882	\$853,941
Travel & Training	\$6,300	\$5,000
Total 2020 Expenditures	\$1,409,822	\$1,235,071

- Four employees who were not funded in 2019 were included in the Full Time Employees salary line request. One was removed from the General Fund and paid from the Clerk Perpetuation Fund. Another position was split equally from the Clerk Perpetuation Fund and the Clerk IV-D Fund. The other two positions remained unfunded.
- Travel and Training statute change now allows Clerk staff payments training out of the Elected Official Training Fund.

<u>Clerk Record Perpetuation (1119)</u>	<u>Request</u>	<u>Approved</u>
2020 Revenue	\$183,000	\$183,000
Full Time Employees	\$0	\$62,292
Part Time	\$25,000	\$40,000
Total 2020 Expenditures	\$41,913	\$146,208

- In addition to the full time employee added, the health insurance benefits added. Since the scanning project is complete, availability of appropriation for part time now exists.

<u>Elected Officials Training Fund (1217)</u>	<u>Request</u>	<u>Approved</u>
Total 2020 Expenditures	\$2,400	\$2,400

<u>Clerk IV-D Fund (8899)</u>	<u>Request</u>	<u>Approved</u>
Interest Earnings	\$0	\$744
2020 Revenue	\$40,000	\$40,744

- Treasurer Jennifer Weston provided potential interest earnings with possible rate cuts.

Full Time Employee	\$0	\$21,157
Total 2020 Expenditures	\$20,648	\$33,886

- In addition to the employee paid 50% from this fund, 50% of the employee health insurance was added.



**59-10 Prosecutor**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Full Time Employees	\$3,585,367	\$2,923,816
Total 2020 Expenditures	\$2,722,264	\$2,722,264

- The original request had been amended by the Prosecutor to reflect the requested positions that the Commissioners did not create and adjusted other positions within the Prosecutor pay grid. The Prosecutor request also included positions funded by other sources. These were removed as they were also requested in other funds.

<u>Pre-Trial Diversion Fund (2560)</u>	<u>Request</u>	<u>Approved</u>
2020 Revenue	\$120,000	\$120,000
Total 2020 Expenditures	\$120,000	\$120,000

<u>Infraction Diversion Fund (2561)</u>	<u>Request</u>	<u>Approved</u>
2020 Revenue	\$100,000	\$100,000
Total 2020 Expenditures	\$78,051	\$78,051

<u>Law Enforcement Warrant Fund (4266)</u>	<u>Request</u>	<u>Approved</u>
2020 Revenue	\$25,354	\$16,800

- Treasurer Jennifer Weston provided potential interest earnings with possible rate cuts.

Total 2020 Expenditures	\$322,852	\$322,088
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**59-20 Prosecutor IV-D**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Full Time Employees	\$789,249	\$755,918
Total 2020 Expenditures	\$938,023	\$898,409

- The original request was amended by the Prosecutor adjusted positions within the Prosecutor pay grid.

**60-10 Ancillary Court**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Total 2020 Expenditures	\$120,779	\$120,779

**63-10 Public Defender**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Part Time/Benefit Eligible	\$1,565,787	\$1,455,256
Total 2020 Expenditures	\$3,458,093	\$3,333,107

- Public Defender had requested, and was granted, a Full Time PD in place of a Part Time/Benefits PD. Since the approval by the Commissioners was an unknown at the time budget requests were submitted, the Full Time and the Part Time positions were

included. Reduction of that Part Time position as well as another Part Time position that the Public Defender feels can be eliminated with the Full Time added.

<u>Public Defender User Fee Fund (1200)</u>	<u>Request</u>	<u>Approved</u>
2020 Revenue	\$70,000	\$70,000
Total 2020 Expenditures	\$20,000	\$20,000

#### **64-10 Probation**

<u>General Fund</u>	<u>Request</u>	<u>Approved</u>
Full Time Employees	\$1,602,805	\$1,561,570
Total 2020 Expenditures	\$2,055,857	\$2,006,850

- Probation Officer position created by the Commissioners funded. An Administrative position created in 2018 and not been filled was not funded.

<u>Probation User Fee Fund (2000)</u>	<u>Request</u>	<u>Approved</u>
2020 Revenue	\$245,000	\$245,000
Full Time Employees	\$94,301	\$94,224
Total 2020 Expenditures	\$270,753	\$270,662

- Correction to the Full Time Employee appropriation.

#### **65-10 Magistrate**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Total 2020 Expenditures	\$122,281	\$122,281

#### **65-20 IV-D Commissioner**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Total 2020 Expenditures	\$155,122	\$155,122

#### **70-10 Circuit Court**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Pauper Attorney	\$75,000	\$40,000
Total 2020 Expenditures	\$286,607	\$251,607

- Pauper reduced with expense absorbed by Public Defender.

<u>Alternative Dispute Resolution (2200)</u>	<u>Request</u>	<u>Approved</u>
2020 Revenue	\$15,000	\$15,000
Total 2020 Expenditures	\$18,000	\$18,000

<u>Jury Pay Fund (2584)</u>	<u>Request</u>	<u>Approved</u>
Total 2020 Expenditures	\$0	\$0

#### **71-01 Superior Court 1**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Pauper Attorney	\$60,000	\$50,000
Jury Expense	\$25,000	\$15,000
Total 2020 Expenditures	\$247,372	\$227,372

- Pauper reduced with expense absorbed by Public Defender.
- Jury Expense reduced and added to the Jury Pay Fund due to available cash balance in that fund.

<u>Jury Pay Fund (2584)</u>	<u>Request</u>	<u>Approved</u>
Total 2020 Expenditures	\$0	\$10,000

#### **71-02 Superior Court 2**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Physicians & Psychiatric Exam	\$7,500	\$10,000
Jury Expense	\$20,000	\$10,000
Total 2020 Expenditures	\$304,720	\$274,220

- Psychiatric evaluation expense is more common, increased 2020 appropriation.
- Jury Expense reduced and added to the Jury Pay Fund due to available cash balance in that fund.

<u>Jury Pay Fund (2584)</u>	<u>Request</u>	<u>Approved</u>
Total 2020 Expenditures	\$0	\$10,000

#### **71-04 Superior Court 4**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Pauper Attorney	\$50,000	\$30,000
Physicians & Psychiatric Exams	\$0	\$2,500
Total 2020 Expenditures	\$280,351	\$274,220

- Pauper reduced with expense absorbed by Public Defender
- Need for psychiatric evaluations has caused to court to ask for a 2020 appropriation.

<u>Jury Pay Fund (2584)</u>	<u>Request</u>	<u>Approved</u>
Total 2020 Expenditures	\$0	\$0

#### **71-05 Superior Court 5**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Pauper Attorney	\$75,000	\$40,000
Total 2020 Expenditures	\$365,104	\$330,104

- Pauper reduced with expense absorbed by Public Defender

<u>Jury Pay Fund (2584)</u>	<u>Request</u>	<u>Approved</u>
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Total 2020 Expenditures	\$9,000	\$9,000
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**71-06 Superior Court 6**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Physicians & Psychiatric Exams	\$0	\$500
Total 2020 Expenditures	\$290,809	\$291,309

- Psychiatric Exam need requested by the court funded.

<u>Jury Pay Fund (2584)</u>	<u>Request</u>	<u>Approved</u>
Total 2020 Expenditures	\$4,000	\$4,000

**72-03 Superior Court 3**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Institutional Care	\$295,000	\$280,000
Total 2020 Expenditures	\$776,320	\$761,320

- Reduced amount of Institutional Care approved by Judge Graham.

**73-10 CASA**

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Full Time Employees	\$393,213	\$345,312
Part Time/Benefits Eligible	\$72,379	\$118,133
Total 2020 Expenditures	\$545,250	\$537,574

- Part Time/Benefits Eligible employee salary was included in the Full Time request line. Reduction to Full Time and increase to Part Time/Benefits Eligible.
- Volunteer Coordinator who previously was paid 50% from the General Fund now paid at 100% General Fund.

<u>GAL Grant (1213)</u>	<u>Request</u>	<u>Approved</u>
2020 Revenue Total	\$57,128	\$57,128
Total 2020 Expenditures	\$57,128	\$57,128

**80-00 Highway Department**

<u>Cumulative Bridge (1135)</u>	<u>Request</u>	<u>Approved</u>
Property Tax	\$2,626,000	\$2,680,000
Financial Institutions Tax	\$20,000	\$24,750
License Excise Tax	\$200,000	\$220,000
Interest Earnings	\$23,543	\$31,200
2020 Revenue Total	\$2,879,543	\$2,965,950

- Property Tax increased based on certified assessment with an estimate of circuit breaker impact.

- Financial Institutions projections recently received from the Department of Local Government Finance.
- License Excise increased based on historical receipts.
- Treasurer Jennifer Weston provided an estimate of 2020 interest earnings.

Total 2020 Expenditures	\$2,833,490	\$2,833,490
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<u>Local Road &amp; Street (1169)</u>	<u>Request</u>	<u>Approved</u>
Interest Earnings	\$18,110	\$24,000
2020 Revenue Total	\$1,258,110	\$1,264,000

- Treasurer Jennifer Weston provided an estimate of 2020 interest earnings.

Total 2020 Expenditures	\$1,240,000	\$1,240,000
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<u>Major Bridge Fund (1171)</u>	<u>Request</u>	<u>Approved</u>
Property Tax	\$747,000	\$789,000
Financial Institutions Tax	\$2,900	\$7,000
License Excise Tax	\$55,000	\$62,000
Commercial Vehicle Excise Tax (CVET)	\$2,800	\$3,200
2020 Revenue Total	\$807,700	\$861,200

- Property Tax increase on Certified Assessed Value and estimation of Circuit Breaker for 2020.
- Financial Institutions Tax amounts recently certified by Department of Local Government Finance.
- License Excise and CVET estimates increased due to recent receipt trends.

Total 2020 Expenditures	\$250,000	\$250,000
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<u>Highway (MVH Restricted) (1173)</u>	<u>Request</u>	<u>Approved</u>
2020 Revenue	\$2,565,819	\$2,565,819
Total 2020 Expenditures	\$2,565,819	\$2,565,819

- Restricted MVH Fund receives 50% of the MVH receipts and used for construction and maintenance of county roads. This is a sub-fund of MVH and consolidated with MVH when reported to the State for budgeting.

<u>Highway (MVH) (1176)</u>	<u>Request</u>	<u>Approved</u>
Interest Earnings	\$34,830	\$60,000
2020 Revenue Total	\$2,603,234	\$2,628,404

- Treasurer Jennifer Weston provided an estimate of 2020 interest earnings.

Full Time Employee (8061)	\$1,040,879	\$1,040,407
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Total 2020 Expenditures	\$2,776,682	\$2,775,938
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- Vacancy filled created small decrease in Full Time Employee line.

<u>Excise Surtax (4805)</u>	<u>Request</u>	<u>Approved</u>
2020 Revenue	\$1,200,000	\$1,200,000
Total 2020 Expenditures	\$1,149,000	\$1,149,000

<u>Wheel Tax (4806)</u>	<u>Request</u>	<u>Approved</u>
2020 Revenue	\$100,000	\$100,000
Total 2020 Expenditures	\$100,000	\$100,000

<u>Highway Project Fund (4880)</u>	<u>Request</u>	<u>Approved</u>
2020 Revenue	\$3,763,583	\$3,763,583
Total 2020 Expenditures	\$3,700,000	\$3,700,000

#### 90-10 Health Department

<u>General Fund</u>	<u>Request</u>	<u>Approved</u>
Full Time Employees	\$985,636	\$961,644
Travel & Training	\$12,000	\$10,000
Total 2020 Expenditures	\$1,388,366	\$1,354,452

- Full Time Employees reduced as Administrators classification changed from Exec 2 to Exec 1. Vacancies filled also altered the appropriation need.

<u>Local Health Maintenance Fund (1168)</u>	<u>Request</u>	<u>Approved</u>
Total 2020 Expenditures	\$70,672	\$70,672

<u>Local Health Maintenance Trust Fund (1206)</u>	<u>Request</u>	<u>Approved</u>
2020 Revenue	\$50,000	\$50,000
Part Time/Benefits Eligible	\$44,146	\$45,555
Total 2020 Expenditures	\$65,428	\$66,945

- Adjustment made to correction request for Part Time/Benefits Eligible employee.

#### 94-10 Employee Insurance

<u>General Fund (1000)</u>	<u>Request</u>	<u>Approved</u>
Health Insurance	\$7,600,000	\$7,248,000
Life Insurance	\$60,000	\$59,000
Workers Compensation	\$360,000	\$350,300
Total 2020 Expenditures	\$8,149,200	\$7,786,500

- Since budget requests submitted prior to the Commissioners approving the creation of new positions for 2020, the budget request assumed all positions would be created. Reduction made for estimate of Health Insurance to the positions not created or funded.
- Life Insurance and Workers Comp reduced based on expected 2020 need.

**Tippecanoe County Solid Waste District**

<u>Solid Waste General Fund (4930)</u>	<u>Request</u>	<u>Approved</u>
Interest Earnings	\$7,800	\$2,880
2020 Revenue	\$255,800	\$250,880

- Treasurer Jennifer Weston provided an estimate of 2020 interest earnings.

Total 2020 Expenditures	\$255,800	\$255,800
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**Little Wea Conservancy District**

	<u>Request</u>	<u>Approved</u>
2020 Miscellaneous Revenue	\$50	\$50
Total 2020 Expenditures	\$80,700	\$80,700

**Visit Lafayette – West Lafayette (formerly known as the Greater Lafayette Convention & Visitors Bureau)**

Total 2020 Expenditures	\$1,110,000	\$1,110,000
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Discussion occurred concerning the amount of pay increase for 2020 for all Tippecanoe County Employees. The budget requests were based on the County Commissioners recommendation to fully implement the Wagoner Irwin Scheele updated pay grid plus a 3% increase (this additional 3% was based on the salary study being received from WIS nearly a year ago.) Councilmember Underwood made a motion to approve the budget with the full WIS implemented plus a 3% increase to all employees with the exception of Probation Officers (salary set by the State) with a roll call vote taken, seconded by Councilmember Vernon. Discussion took place.

- Councilmember Stonebraker questioned the full implementation of the Salary Study plus 3% when there are some needed positions not created by the Commissioners that are needed (Sheriff's Department).
- Vice President Underwood stated the need for our employees to pay market rate.
- Councilmember Vernon stated that our biggest asset is our employees and it is important to retain them.
- Councilmember Dullum questioned the grid system suggesting a partial grid implementation plus a 2% to 3% pay increase for 2020.
- Councilmember Basham is concerned of the message we are sending the employees when the pay increase is reduced yet we have over \$7 million of Rainy Day Funds being held.
- President Metzger stated the need for the approval of the grids and the only debate should be the additional percentage increase given.
- Councilmember Winger expressed a desire for the Elected Officials salaries to be evaluated as well (Elected Officials were not included in the WIS salary recommendation).

Auditor Plantenga conducted the roll call vote to the motion of full implementation of the upgraded pay grids plus 3%.

Metzger	Yes
Underwood	Yes
Basham	Yes
Dullum	No
Stonebraker	No
Vernon	Yes
Winger	No

The motion passed 4 – 3.

The County Council met at 6:00 P.M. in the Tippecanoe Room on Thursday September 5, 2019 for public input concerning the 2020 budget. During the two days, public input was allowed each day, none was given.

At the conclusion of the Budget Hearings, the Council had reduced the 2020 General Fund Budgets by \$3,604,093.00 and increased the 2020 General Revenue by \$1,803,227.00.

With the Budget and Revenue adjustments made over the two days of budget hearings, the summary of budget is as follows:

	<u>General Fund</u>
18 Month Expenditures	\$81,370,800
18 Month Revenues	\$62,805,111
Operating Balance	\$7,595,931
Requested Tax Levy	\$26,161,620
Working Maximum Levy	\$31,275,620
Estimated amount over the allowable Maximum Levy	\$0
(Amount of cut needed)	

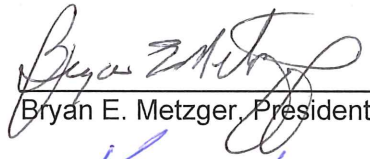
Alternative Budget Calculation (2020 Revenue & Budget only):

General Fund 2020 Total Revenue	\$54,045,632
General Fund 2020 Approved Budgets	\$51,940,760
Amount Budget Exceeds Revenue	\$2,104.872
96% of General Fund 2018 Approved Budgets	\$51,883,810
Amount Budgets Exceeds Revenue	\$486,597
95% of General Fund 2018 Approved Budgets	\$45,664,318
Amount Revenue Exceeds Budget	\$56,950

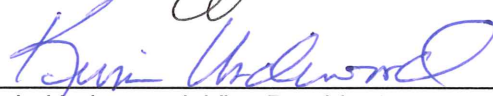
The meeting was adjourned. Second and Final approval of the 2020 Tippecanoe County budgets will be held at the September 10, 2019 Regular Council Meeting.



## TIPPECANOE COUNTY COUNCIL



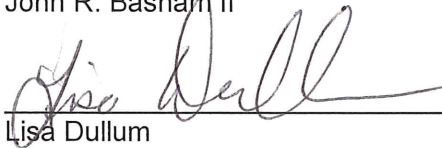
Bryan E. Metzger, President



Kevin Underwood, Vice President

*Absent*

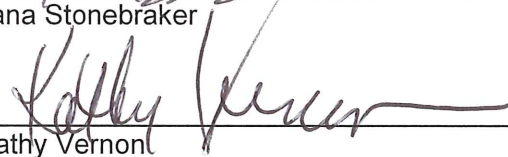
John R. Basham II



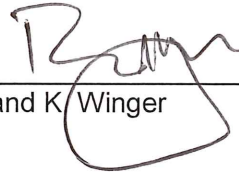
Lisa Dullum



Ilana Stonebraker



Kathy Vernon



Roland K. Winger

ATTEST:



Robert A. Plantenga, Auditor

10/8/2019

Minutes prepared by Auditor Robert A. Plantenga

